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## Educating accounting students in the Age of Sustainability

### Abstract

In many Business Schools today, accounting academics have been introduced to the concept of sustainability that challenges the dominant 20th century way of doing business. In these schools, it is now reasoned that the purpose of business may be better achieved if it involves taking decisions that recognize the holistic economic, social and environmental consequences of those decisions. Simply justifying decisions on the basis that shareholders' wealth will be maximized is now thought by many to be inadequate. We argue that this new perspective should not be taught to accounting students. Rather we argue that (following Aristotle) students should be exposed to arguments that encourage them to develop the virtue of "unfettered vigor", coming from intelligent personal choice, which will help them recognize that "good living", by themselves and their descendants, is dependent on the sustainable business perspective being adopted in society.

### Keywords

ethics, economics, education, sustainability, corporate responsibility

## **EDUCATING ACCOUNTING STUDENTS IN THE AGE OF SUSTAINABILITY**

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### **Abstract**

In many Business Schools today, accounting academics have been introduced to the concept of sustainability that challenges the dominant 20<sup>th</sup> century way of doing business. In these schools, it is now reasoned that the purpose of business may be better achieved if it involves taking decisions that recognize the holistic economic, social and environmental consequences of those decisions. Simply justifying decisions on the basis that shareholders' wealth will be maximized is now thought by many to be inadequate. We argue that this new perspective should not be taught to accounting students. Rather we argue that (following Aristotle) students should be exposed to arguments that encourage them to develop the virtue of "unfettered vigor", coming from intelligent personal choice, which will help them recognize that "good living", by themselves and their descendants, is dependent on the sustainable business perspective being adopted in society.

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### **INTRODUCTION**

We argue that contemporary western accounting education systems are not providing the best of environments wherein good living might be enjoyed; a sophisticated wisdom residing in Business Schools and elsewhere is not preparing graduates well for ethical decision-making in the workplace. A shift from economic (shareholder wealth) maximizing behavior to sustainable development (decisions taking into account the economic, social and environmental consequences of alternatives) in business is required. Brundtland in The World Commission on Environment and Development, 1987, states:

Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs... Development involves a progressive transformation of economy and society... But physical sustainability cannot be secured unless development policies pay attention to such considerations as changes in access to resources and in the distribution of costs and benefits. Even the narrow notion of physical sustainability implies a concern for social equity between generations, a concern that must logically be extended to equity within each generation (p. 43).

The UN, through the Brundtland Commission, was perhaps the first authority to provide a definition of "sustainability" but it has been commented on somewhat critically by others (Pearce, 2005), and other definitions have been offered (Grayson and Hodges, 2004; Chadwick, 2005). Stead and Stead (2004) believe that, "Sustainability is a complex concept that is far from being fully developed and understood" (p. 22). However, following on from

the concept of sustainability has come the concept of, Corporate Social Responsibility (CSR); again this is a term that does not have a universally agreed definition attaching to it: “The meaning of CSR has changed dramatically over the past decade” (Kell and Ruggie, 2001, p. 326). Doane (2005) states, “CSR is a term describing a company’s obligations to be accountable to all its stakeholders in all its operations and activities. Socially responsible companies consider the ramifications of their activities on communities and the environment when making decisions” (p. 2).

Education needs to focus on both individual and systemic changes to resolve unsustainable practices. It will be necessary to redesign many systems that currently exist in societies. Education for sustainability is political because it aims to transform institutions in society that are promoting unsustainable practices. We argue that the traditional corporate governance model that was taught in most business schools in the late 20<sup>th</sup> Century is a contributory factor in the state of the planet today. The inadequacy of that model in the contemporary business world is discussed. An evolving model, based on sustainable development principles, and the recognition of CSR, is described. The need for academics to encourage students to become familiar with the new model is argued. It is necessary to establish what the purposes of the decision-making and control systems is, before we study the techniques used in accounting for decision-making and control. This is a difficult task at a time when the pace of change in the business community, and society generally, is so rapid.

We believe that both the terms: “sustainable development” and “corporate social responsibility” relate to situations where managers recognize social, environmental and economic factors in their decision-making models. We use the term, “sustainable development” to refer to such situations.

Currently the concept of sustainable development is being discussed in many schools and universities; however, we question whether contemporary education will allow the best of outcomes that might result, to emerge. We question the ethical basis of education in today’s society, and its relevance to the teaching of accounting in tertiary education.

Today the word “education” has numerous contemporary applications that have casual, superficial and promiscuous uses, being applied to almost anything associated with conventional, State-regulated schooling. Contemporary ‘education’ includes the teaching of mere skills or facts stripped of their theoretical and critical contexts; it serves to legitimate propaganda that sometimes concerns political and economic arrangements, and the circumstances of power reflected in them. We conclude that our contemporary educational purposes and processes, from primary to tertiary levels, must be revised if society is to have citizens capable of creating, occupying and enjoying a truly sustainable business environment.

## **BACKGROUND CHANGES IN THE BUSINESS ENVIRONMENT**

Many contemporary teachers of accounting and business studies were, in the 20<sup>th</sup> century, themselves taught rules of business that revolved around the need for managers to maximize short-term profitability. More recently some responsible business people are recognizing the need to incorporate the social and natural environments into their decision making models.

“Sustainable Development” is the new mantra being used by some to aid business decision making. Under this decision model, it may be appropriate to be concerned about underprivileged people, vanishing habitats and broad ethical issues when making business decisions. At the Earth Summit in 1992, governments from around the world agreed that education for sustainability is, “...critical for achieving environmental and ethical awareness, values and attitudes, skills and behavior consistent with sustainable development and for effective public participation in decision making” (PCE, 2004, p. 37).

Many people accept that accounting and business education has a key role to play in the advent of a sustainable approach to decision-making in society (Gray & Milne, 2002). The call for education to be a critical part of sustainable development continues to be heard at every international conference on this topic. In 1997, representatives from around the world met at a UNESCO conference and reaffirmed the urgent need for governments to honor their earlier commitments to education for sustainability and the need for a, “rapid and radical change of behaviors and lifestyles, including changing consumption and production patterns. For this, appropriate education and public awareness should be recognized as one of the pillars of sustainability” (UNESCO, 1997). The New Zealand Parliamentary Commission for the Environment suggests that the purpose of providing education on sustainability is to empower people from all backgrounds to contribute to a better future. People are encouraged to ask questions, challenge underlying assumptions, and to think for themselves. A search for systemic changes needed to resolve unsustainable practices is encouraged. Education helps people recognize that changes for the better can be made, to achieve a good quality of life for people far into the future.

Ultimately, education for sustainability requires people to critically think about and reflect on their own values and the values embedded in the institutions that surround them. This can provide a basis for deciding what sorts of values a society (and different groups within it) may wish to pursue, without blindly accepting the current situation. It also requires some conscious individual and collective responsibility for making those decisions... Education for sustainability needs to encourage people to reflect on their own underlying assumptions, as well as those of other people and institutions in society (PCE, 2004, p. 41).

The educational experiences that are required to promote sustainable development properly are what many people may believe to be ‘good’, and regularly provided, experiences in our schools and universities, but there is evidence to the contrary. According to Elkington (1998), Business is about the creation of economic value, and not about social or ethical values; business leaders have been taught to stay out of politics.

PCE (2004) recognizes the inadequate way that sustainable development is covered in the education system. It suggests that if education for sustainability were adequately examined, it would encourage students to reflect critically on their own values, and dominant values in the world around them. In response to the question of what education for sustainability might involve, Huckle, 1996 (cited in Tilbury, 2002) suggests:

Education for sustainability invites us to question the assumptions of dominant discourses in education, particularly those objectives, content and teaching methods which favor initiating people into the concepts and skills needed for finding scientific and technological solutions to environmental problems without

addressing their root social political and economic causes.

In recent times many influential commentators have lamented the state of business education generally. Peter Drucker, for example has opined, "Thirty years from now the big university campuses will be relics. Universities won't survive" (cited in Lenzner and Johnson, 1997). While Henry Mintzberg (2004), is very critical of the MBA programs currently being offered by leading universities. Ghoshal (2005) argues convincingly that, "Many of the worst excesses of recent management practices have their roots in a set of ideas that have emerged from business school academics over the last 30 years" (p. 75). It is against this background of recent developments in thinking about business practices that we explore the educations that are provided to students in the Western world.

### **THE BASIC PURPOSE OF EDUCATION**

If what is presented to us as 'education' is not, in the first instance, about equipping learners to live good lives, then we should be against it. Some of our readers may be in general agreement with this statement and understand its relevance to those delivering primary education to our children; they may consider it irrelevant to those who are teaching Business Studies in tertiary institutions. We urge them to think again.

By 'good lives' we mean both that learners should be equipped to become good people (people who act toward others, and with regard to our shared environment, with decency and respect) and that they should be equipped to live lives that are good (lives of meaning, purpose and fulfillment). We do not wish this distinction between two aspects of the good of individuals to be pressed too vigorously. We believe that we have no alternative but to equip learners to decide upon the nature of individual good for themselves. We argue that sustained learner-inquiry into the conditions and possibilities of their own good living will inevitably disclose to learners their deep interdependence with others, and the importance to themselves that those others, too, be enabled to live well. The two kinds of good are therefore intimately woven together. Separating them has been a modern invention. For ancient thinkers such as Aristotle and Plato (Velasquez, 2002), they were one. This may not have been a mistake on their part.

Education is a deeply moral enterprise. This is not just because the field of philosophical ethics and the field of educational thought emerged together, deeply intertwined. It is because education involves making decisions about what other people should learn, and therefore become, until they become capable of making these decisions for themselves. If we survey the possibilities of learning in all their forms we are likely to find the prospect daunting. It is ethically perilous to decide what other people should believe, value, feel and be committed to. It is even more ethically perilous to act on these decisions, and 'make' people according to our own convictions. Yet in education, decisions must be made that are likely to deeply condition the on-going fate of those within our charge.

There is no neat way to evade these "people-making" responsibilities. Any attempt not to influence a growing person's learning is still a decision about what their learning environment should or should not contain. They will grow up under its influence, and our hands cannot remain 'clean'. Some academics hope to avoid responsibility by teaching only facts, and not values; however, most of us have come to learn that purported "facts" are rarely (if ever) value-free.

Some people hope to evade the problem by teaching only skills, as if these exist in our lives adrift from the uses to which they can be put. Academics in tertiary institutions might attempt to shrug off the implicit responsibilities here, hoping that learners come to them having already chosen their activities responsibly. The teaching is then concerned simply to meet the learners' reasonable needs. However, if the tertiary educator can evade the issue by supplying predetermined skills to adults, it had better not be the case that educators at all previous levels tried to evade responsibility in the same way. Those with educational knowledge and authority cannot evade the responsibility of deciding what a learner might become through learning. They have a responsibility to shape the learner, and for what the learner becomes.

'Molding', or 'making something of' another human being is a deeply serious matter, particularly when the learner is ill-equipped to give their informed consent. The young are always in this vulnerable position. Older learners are also vulnerable when no effort has been made to help them develop the ability to make sound educational decisions for themselves. Even senior students at our universities are sometimes ill-prepared to make good decisions about their education and their lives.

If employers want to employ graduates that are critical, creative, committed and passionate, then vocational education that attempts to equip students to perform well in tightly restricted areas is inappropriate. Any attempt to use mental surgery in education, to chop up the "whole person" in order to develop a required segment of the student, violates a century of educational understanding. It can cause great harm. It is more than a Century since John Dewey, (to mention one writer) began his life's work exposing such flaws in educational thought.

The deep moral issues of education, and the moral responsibilities that education entail, are evaded time and again in popular talk of education through the unqualified use of the idea that education is about 'realizing the potentials of the learner', or that education is going well 'so long as learning is going on'. Education is about realizing *some* of the learner's potentials; if *some kinds* of learning are occurring, then educational progress are being made. However, other kinds of learning, and potential, may be undesirable; for example our potential for exploitation, malice and theft.

That we are so readily inclined to speak of 'potential' and 'learning' in connection with education, without feeling the need to qualify these terms, illustrates the ease with which we lose sight of the value issues that lie at its core. *Everything* of educational importance turns upon our decisions about which potentials to develop, and which to inhibit; which learning to encourage, and which to discourage. When we speak of "potentials" and "learning" in unqualified ways, we evade the serious task of addressing the underlying values and the contentious, but crucial, moral ground. Once we begin to take such issues into account it begins to seem probable that these loose, unqualified expressions represent an effort to avoid facing up to the many real issues with which our current "educational" thought and practice is fraught. At the same time, 'Education' so poorly considered may partially explain the recent state of management behavior in the world. For example see Hawken, (1993):



If every company on the planet were to adopt the best environmental practices of the 'leading' companies... the world would still be moving towards sure degradation and collapse. So if a tiny fraction of the world's most intelligent managers cannot model a sustainable world... we have a design problem, a flaw that runs through all business (p. xiii).

The learner is a human being of equal moral value to us. Whatever else we do in the name of education, every policy and practice that we design and undertake must respect that value. This means respect for learners' potential to be good human beings and respect for their rights, equal to our own, to flourish. They have the right to live good human lives as defined by them; to attempt to fulfill themselves, in their own best ways. To the extent that we fail to give this respect, we treat people as tools, as things, as human resources to be used for ends other than their own. Failure in according this respect to the learner should occasion the most fundamental form of educational rebuke. Education, properly conceived, is therefore something that we should undertake as an activity of respect toward the person whom we would have learned. This can be expressed by two statements that lie at the heart of our vision.

The first priority of education, to which all other agendas must conform, and be subordinate, is that education must equip learners, so far as learning is able, to develop and lead a life that can be understood by them (without deception) to be meaningful and good. We can meet this requirement by equipping learners to invent/develop /choose/create their own conception of worthwhile living intelligently for themselves, and by assisting them to implement it. However, often in Western society, 'education' is a form of manipulation or exploitation of the learner in the service of others' aims (Poff, 2004). Typical other aims have included:

Social control: Getting learners to 'behave as others in the current establishment think they should'. This is a 'use' of the learner because 'good behavior' is settled according to the values and decisions of those with power; the learner is brought up to conform to these values. The learning conditions are designed to take a short-cut past the development of willing and intelligent consent, which would involve enquiry into values. Learners are not encouraged to make good value decisions for them, or to continue to develop decision-making values after they have graduated.

These 'shortcuts' operate in a multiplicity of ways, ranging from obedience to various questionable authorities and unnecessary dependence on experts, through to ensuring that the learner conforms in ways that reduce social costs; for example by having a healthy diet. Many of these purposes resemble legitimate ones, but legitimate ones would not by-pass the development of the moral will of the learner. Without this, the learner is 'used' and 'socially engineered' in the service of priorities which take precedence over the moral value of the learners themselves.

In the 20<sup>th</sup> century our Business Schools produced many students who have accepted the overwhelming need for businesses to maximize short-term profitability, no matter what other undesirable consequences their actions may cause. A frightening illustration of such thought processes is provided in 'The Economist', February 8 1992, p. 62. The article describes the thinking of Lawrence Summers, Chief Economist with the World Bank, who believes that economic arguments necessitate the emigration of dirty industries to the less developed countries of the world. He provides economic arguments that he uses to support



this opinion, and similar offences against humankind. A serious movement towards sustainable business practices in society would obviate such misdirection of students.

Credentiaing: Fitting learners to be effective workers, where ‘effectiveness’ is defined by reference to the employer's interest in successful commerce. Conventional education conveys to the learner that their eventual lot will be that of an employee. Under this agenda, the learner is a ‘tool’ or ‘raw material’ for institutions that may have private profitability as a first priority. If this agenda is not subordinate to a priority of respect for the learner, and the learners’ right to live a satisfying and worthwhile life, then it is an exploitation of them. The problem here becomes vivid when we compare this agenda to commercial enterprises in Ancient Rome where it was a practice for some men of wealth to buy slaves at the docks, take them to their country estates and put them in school to learn to read and to calculate (Bonner, 1977, p. 37). The slaves could then be sold for a profit, value had been added. To be sure, the slaves, now house slaves, were better off materially than those in the fields, but they were slaves all the same. Are we much better now if we add value to people through their ‘education’, but neglect to equip them to make anything of the freedom their ‘good job’ is supposed to provide?

Education for jobs absorbs many years of each learner’s life, and the job itself will absorb much of the productive time that remains to them. Even a good job is not at all the same as a good life, and if a concern for a good job overwhelms consideration of what makes life worth living, and what would make up a life lived well, then the value of the person begins to dissipate. After interviewing more than four thousand ‘successful’ senior executives, managers and professionals in the United States Jan Halper concluded that many are "disillusioned by the fruits of their success, for it has often resulted in emptiness and confusion." (Cited in Pauchant 1995, p. 12). If the concern for a respectable way of making a living is subordinated to and consistent with the moral interest of the learner in living well, then it might be legitimate. Otherwise, it is exploitation.

It is not being suggested that this exploitation is deliberate. Very likely the vast majority of those involved in conventional education means well, and wishes their learners well. The moral worth of the learner fails to take its rightful place as the first and guiding priority because it has never been articulated overtly, as we are doing here. If it is never clearly expressed in words, then it cannot be advocated in debates about educational policy and practice, even if people believe in it in their hearts. It cannot rightfully dominate in daily educational decision-making. Those agendas that have been articulated, and can be most readily expressed and defended, will always overwhelm it. Vague intentions, no matter how worthy, are not enough. They must be stated explicitly and clearly, find their rightful place in policy, and be capable of being recalled to good effect in our daily evaluations of our own performance.

‘Education’, its purpose, and the ideas with which it is connected, need to be clearly and publicly ‘named’. In discussing education for sustainability in New Zealand, PCE (2004) recognized that:

New Zealand's existing economic system has therefore become based around maintaining and sustaining high levels of materialistic consumption. It is difficult for people to look beyond the system, especially when there are many people's jobs and livelihoods at stake. There are also many vested interests that will resist change by insisting that 'there is no alternative' (p. 123).

Tertiary graduates must develop a core understanding of sustainable development in order to facilitate the adoption of CSR in the business world. However, "education for sustainability is still out on the fringes of most tertiary institutes" (PCE, 2004, p. 79). This is problematic in New Zealand (and probably elsewhere) because:

New Zealand businesses, like others around the globe, have become increasingly involved in sustainable development concerns over the past two decades... Business people have established a variety of networks and organisations in New Zealand to promote learning and understanding of sustainability issues (ibid., p. 83).

While the move of businesses to develop sustainable business practices is most welcome, academics would be wise to monitor developments and become involved in them. Corporate behaviour, and teaching in preparation for it, will be exposed to considerable change. Some 'necessary' teaching requirements might soon be handed, as an established package, to ill-prepared academics, to deliver to their students:

Often business people aim to influence the structure and the content of the formal education system... Employers regularly call for better connections to be made between the skills they seek in employees and the skills developed in people through their education. This can be useful in ensuring that education and training programmes meet evolving business needs. However, it is also important to ensure that business leaders' views on knowledge needs do not dominate education... A major effort is therefore required to ensure that business practices can contribute to sustainability, while keeping an eye on what business people are actually trying to sustain (ibid., pp. 85/86).

Education for sustainable development and CSR should inhabit all areas of established learning in society. Sustainability is important and it must become embedded in society's educational systems. This will require fundamental shifts in the educational content of many business schools. Students must be encouraged to critically reflect on their own values and dominant values in the world around them. "Sustainability requires people to care about their fellow human beings and the rest of the world they live in." (ibid., p. 127).

It will be necessary to challenge some forces in society that shape learning in undesirable ways. There is recognition here that our educational policy and thinking have been applying "conceptual cramps" which make it difficult for our institutions to address some important issues. These same constrictions limit the human growth of individual learners, by allowing an obsession with "means" to overwhelm the due consideration of "ends". Living well, by one's own lights, is widely thought to be a personal and private matter, as distinct from matters like credentialing for jobs, and acceptable social behavior, which are matters of public concern. Living a good life should indeed be private in the sense that, what we decide

about our own good living should be our own choice, but the social consequences of being poorly equipped to decide ‘well’ about it are enormous. Those who care about the welfare of others have a deep moral concern; this should make the need for better focused educational policies a matter of public interest.

Education for sustainability therefore needs to focus on both individual and systemic changes to resolve unsustainable practices. This will require a redesign of many systems that currently exist in societies. As a result, education for sustainability is often perceived as highly political. It aims to transform institutions in society that are promoting unsustainable practices, or holding back sustainable alternatives, so that people can work towards a better future (PCE, p. 48).

We must redesign some larger institutional and economic systems that shape the sustainability of New Zealand. We must try to ensure that businesses that wish to continue to operate in society, increasingly reflect on the values that are embedded in their organizations; they may have to question some underlying assumptions

Problems will arise where educationalists fail to distinguish clearly between deciding for others what good and worthwhile living should mean for them, something we have no right to do, and working out how we can help people to learn to make decisions about these things for themselves, in an intelligent way. We have no right to decide what ‘worthwhile living’ should mean for another person; but we do, nevertheless have a moral duty to equip them to define their own good lives.

Unfortunately, the effect of the current assumption that learning how to live well is simply a private matter is damaging in society. Educational policy signals to learners, and to society at large, that living well requires no special knowledge. It is assumed that we are all pretty well equipped to do it satisfactorily, and that there is nothing much worthwhile to be said about it. From the point of view of learners, whom we encourage to defer to the wisdom of their educators, it seems that if there were anything important to learn, their teachers would have told them about it. Although it takes many years of schooling to learn what we need to become business managers, to live well apparently requires no learning at all. One wonders if the educational systems that are nurturing the next generation of business leaders are yet equal to their challenge.

Looking at universities in particular, knowledge has traditionally been disciplined into many different fields or ‘languages’... This has enabled people to develop in-depth knowledge in separate areas of expertise. The downside of this approach is that it is often very difficult to bring together valuable insights and understandings from different strands of thought. Many people do not recognise the limits of any academic language for understanding everything about the world. Students also find it difficult to develop knowledge of issues from a variety of different perspectives... Many academics overseas have also highlighted how sustainability cannot simply be integrated into existing curricula. It requires a transformation agenda that would require changes in education practices, addressing the way knowledge is sliced up into disciplines, as well as making structural changes in institutions (PCE, 2004, pp. 75/76).

## **LIVING A LIFE WITHOUT WORTH**

Many people do not find much meaning in their lives (for some evidence of this see, Pauchant, 1995). There are large numbers of officially recorded suicides in the Western world. There are serious problems of alcohol and drug abuse. The scale of violence, including child abuse, suggests a very high degree of rage out there. We pay for this in our emergency wards and our medical bills, on our roads, in our prisons, and in our homes. We build new correction facilities, worry about the inadequacy and funding of our social agencies, and make counselors available wherever we can. The financial cost is disconcerting. The moral cost is unacceptable. This is the moral cost of failure to think properly about life, as it is thrust in our faces by these very dramatic signals of lives gone wrong. For every killer in the dock, for every overdosed teenager, how many other people are living lives of 'quiet desperation'? Are our societal decision makers and our calculators of accountabilities properly focused?

Up until the Second World War, many students in the Western world were only schooled until their early teenage years. By the end of the 20<sup>th</sup> Century, most people were being schooled for between ten and twelve years. Now, it is almost universally assumed that tertiary schooling is a necessity. People now spend more time at school than ever before, but if schooling has nothing useful to say about worthwhile living, if it does nothing to help us to learn to think effectively about that, then is conventional schooling the best use for our time? Western education, as we have it, is built on the assumption that people other than the learner (teachers, lecturers, and other educators) know best. 'They' determine what students should learn. 'They' set the tests. If there was anything better to know, they surely would have mentioned it. The longer we are expected to stay at school, the more we may learn that the questioning of life is idle and pointless because there are no real answers. We trade our own individual passion for extrinsic rewards, the praise of others and the rewards of passing the assessment, preparing us for the second-hand rewards of employment.

Existing education systems can therefore present a dilemma for sustainability. They often support existing social practices and ideologies that are dominant in society. In a society that is operating in an unsustainable manner, unsustainable systems and ways of living can simply be 'transmitted' from one generation to the next (PCE, 2004, pp. 40-41).

This is not what a genuine education should be about. Any nation that thinks that this is education should not be surprised if it experiences a high level of social pain and human wastage. In our dismay at the results, we wonder how we can fund more counseling, and social workers. The targets of these services are human disasters that generally have already been locked in our institutions for many years. With ten or twelve years of our schooling, they still do not know who they are. They still do not see a point to their lives, still are crippled by anger (Hutton, 1995; Russell, 1996). We should despair of 'education' if these results come from it; our 'education systems' often do not educate. What can we expect if we do not help people to seek out and enquire into the possibilities of life, the consequences of good and bad character and how learning can affect it? Courage, loyalty, the nature of good friendships, living for simple pleasures and for purposes larger than oneself are things that people need a serious chance to investigate and evaluate for themselves. They need a serious opportunity to consider the nature of the "good society" that would enable them best to flourish. If business

is to contribute to the development of such a society, rather than obstruct it, an education that takes such matters seriously is as pertinent to those who wish to engage in commercial activities as it is to the good of every individual in the general population. It is necessary, and not just “nice”. Some management writers have an enlightened appreciation of what is wrong with education, for example Naisbitt and Aburdene (1985, p. 120) state:

Today's education system—the one some reformers want to elevate to a level of excellence—was never meant to serve the needs of today's information society; it was custom-made to fit the industrial society—a time when it made sense to treat everyone the same. Individuality, creativity, the ability to think for one's self—the values we treasure now—were hardly considered assets on the assembly line or even in the executive suite. Were we to, in effect, freeze our children in the educational paradigm of the industrial society we would condemn them to being as ill-equipped to function in the information society as their grandparents would be. We must ask ourselves, "What would education look like if we were to invent it right now?" "What skills does the information society demand of its members?

and from Hames (1994):

Even in the late twentieth century, and in otherwise democratic societies where communities are not disciplined by overt force, nor threatened by some sinister 'thought police', our educational systems are subject to more subtle forms of ideological control which makes their re framing within today's context virtually impossible. Indeed, training is used simply as a means of social control in many of our organizations. By the time our children complete their schooling they have become conditioned to the pursuit of triviality and irrelevance and automatically carry this obedience training with them well into their future lives. The average manager or worker brings the same habits and expectations to the training room in adult life that he or she learned so well in obedience school, often granting the instructor absolute authority to decide what they should learn, how, when and why. [Current practice] generates passive, non-critical cultures, with little of the energy or curiosity needed by organisations if they are to survive contemporary competitive and ethical dilemmas.

Management gurus, business leaders, economists and politicians will never get the society of which they dream, unless they confront the fundamental, structural, educational issues that stand in the way. No amount of tweaking, no amount of hyping up, or inspiring or enjoining learners to ‘be the best they can be’, no amount of droning on the mantras of ‘excellence’ will restore the motivation or intelligence in the learner, that ‘education’ has taken away.

The business community needs to be enabled to see the fundamental incongruence between the sorts of people that intelligent workers of the future aspire to become, and the antiquated and inappropriate model of ‘education’ which those individuals are subjected to. Managers will continue to fail to make the real transformations that they want to make, and that human beings are indeed capable of making, while they have to contend with employees who come to them after years of institutionalized repression.



Managers may well want workers to develop the skills necessary for basic social participation, better cultural understanding, enhanced inventiveness, global economic participation, an ability to cope with rapid change, an ability to participate in (let alone create) a 'knowledge society'. To obtain this, managers must say to the learner, clearly and at length, what there is in it for them. If the enterprise is going to absorb considerable learner time and effort, it will have to be worth the learner's while. For all the committees, commissions and enquiries ever undertaken into the improvement of education, attention to this central issue is very hard to find. If the learners have difficulty in finding much meaning in life, or have come to view our world with cynicism or suspicion, then they are unlikely to respond satisfactorily to our enthusiasms over what we think 'they need'. What 'we' want is pointless if the learner has no interest in it.

It might be thought that our criticism here simply reflect some sort of "radical educational opinion". On the contrary, our criticisms are well known and founded upon a vast literature that has accumulated over the latter half of the Twentieth Century on a scale too large to introduce adequately here. By the mid 1960s, serious popular criticism of conventional practice had emerged in the work of such writers as: Neill (1968), Illich, (1971, & 1976), Holt (1970 & 1990). Subsequent academics, who were largely students at the time, entered such fields as the history of education, the sociology of education, philosophy of education and educational policy studies with a concern to explore the impact of conventional education and the interests it served with considerable academic rigor. While debating, throughout this time, over whether the best perspective or theoretical model for this work should be liberal, Marxist, post-structuralist, feminist, post modern or some other standpoint, a similar set of value assumptions, can be seen throughout. Learners matter as whole moral beings in their own right. Education, whatever else it might be about, should not be harming them; it should be equipping them to flourish.

Some academics turned to our educational institutions to see what critical analysis would reveal, and whose interests the institutions' practices served. This work exposed the harm being done to those who should be benefiting the most from the institutions. The scale of this work cannot be represented by a list of significant authors. Any list will cry out for the many who are missing, but: Basil Bernstein, Clarence Karier, Joel Spring, Paul Violas, Paul Willis, Peter McLaren, Ivor Berg, Walter Feinberg, are a small, unrepresentative sample of the names that are better-known internationally. Each (English-speaking) country has, of course, a significant literature concerned with more local conditions.

Unfortunately, one other characteristic that most of these studies have in common is a silence where it comes to making substantial proposals for reform. In each particular case it could be said not to be the aim of the study, and many may still reflect back to the practical proposals of the popular critiques of the sixties; John Holt's work, as an instance, is particularly rich in practical advice. He was, of course, the founder of the home-schooling movement, and then referred to by him as "unschooling". Others feel no need to go further than the vast corpus of John Dewey's work, or that of Paulo Fiere. Extensive literatures in psychology also exist that can be marshaled in support of reform. Alphonse Kohn's efforts at compiling some of the bodies of psychological research that can be brought to bear on these issues provides at least a hint of what might be possible. (Kohn, 1992, 1993, 1996, 1999)



It is not rational to dismiss these vast literatures and carry on as usual because of an apparent lack of alternative. Instead, the quest for fundamental reforms should be encouraged. No serious alternative will emerge if the problems are not recognized and confronted; recognition being the first step.

Managers must identify the many doors to learning that are available to workers, and encourage them to explore beyond the doors in order to find and develop aspirations of their own. If the best doors, from their point of view, do not take them through foundational skills, or open into the 'knowledge society', then perhaps we are offering inappropriate learning opportunities. Might the 'central skills' and 'core understandings' on offer, not be of interest to workers who are interested in their own good living?

## **CONCLUSION**

It is not possible for responsible and well meaning academics and senior managers to decide that a shift to a better business decision-making paradigm is necessary, and make it. Too many individuals and organizations are part of contemporary society and are wedded to a vision of life promoted by 20<sup>th</sup> century thinking. Any shift to a sustainable business paradigm (or similar) will only be made possible when our educational systems have been changed to provide individuals with abilities to live their own 'good lives' and allow these to sum to a better organizational vision that will foster sustainable business practices.

Our vision is for an 'educational society' for all. The members of an educational society would have advanced skill at independent, creative and critical enquiry, and a disposition to undertake such enquiry where possible. The first object of their enquiry would always be the nature and circumstances of their own good living. It must be recognized that learning to think is a social process depending upon a publicly available language. Our 'internal debates', are structured according to the quality of the 'external' arguments that we have participated in, or witnessed. For communities of enquiry to be effective in advancing knowledge, they depend upon an ethic of respect among the participants. The pursuit of better understanding is dependent upon respectful argument, synthesis and cooperation.

Education should have, as its first priority, the interest of the learner in living their own life well. The role of education should be to equip learners to make the decisions for them in an intelligent way. Education should facilitate the creation of more short or long-term, formal or informal, communities of enquiry on the basis of common interests.

Conventional schooling and teaching should be a much smaller part of the educational mix. Teaching should be much more responsive to needs that arise in enquiry, rather than needs that are predicted and identified at a distance. Here we need to eliminate the numbing burden of content inflicted on learners in the name of what 'we' think they 'may one day need to know'. Most things can be learned more quickly when there is a need for them, particularly when that need is felt by the learner. If sustainable business practice is indeed essential to the future well-being of us all, then learners should have the opportunity to explore its necessity for themselves and reach conclusions that are genuinely their own. As obvious as the importance of sustainability is, we should have no need to ram the new doctrine down learners' throats. It is better (and more effective) that future generations pursue sustainable development with the unfettered vigor coming from intelligent personal

choice; they should choose to recognize that the good living of themselves and their descendants will depend upon it.

Perhaps the most important recommendation we can make is that business people as well as educators confront the vast literature of damning critiques of conventional educational practice that has developed over the last thirty years. Confront it to the point of recognising that systematic problems exist that must be addressed. It is quixotic for business to want creativity, critical ability, passion and commitment in their employees and managers, while at the same time supporting educational systems that are dedicated to interests antithetical to these desires. It is necessary to confront it to the point of developing a preparedness to support efforts to bring about significant change.

Ironically, our proposals for research do not involve a call for much ground-breaking work. Kohn's work is suggestive of the progress that might be made through collection and reanalysis of existing literatures. Even normatively, the task does not require fundamentally new insights. These literatures exist as substantial "bodies" of work because a recognition of what "matters" is widely shared; it is accessible to those who would wish to make a difference. These shared values have to do with the ethical value of human beings, and their right to seek a worthwhile life.

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